

# **EXHIBIT 1**

1 UNITED STATES DISTRICT COURT  
2 SOUTHERN DISTRICT OF NEW YORK  
3 CASE NO. 18-MD-2865 (LAK)

4 IN RE:

5 CUSTOMS AND TAX ADMINISTRATION OF  
6 THE KINGDOM OF DENMARK  
7 (SKATTEFORVALTNINGEN) TAX REFUND  
8 SCHEME LITIGATION

9 This document relates to  
10 case nos. 19-cv-01866, et al.

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11 REMOTE VTC VIDEOTAPED DEPOSITION UNDER ORAL  
12 EXAMINATION OF  
13 ANDREW WALL

14 DATE: February 23, 2022

15 REPORTED BY: MICHAEL FRIEDMAN, CCR

16 \*\*\*\*\*  
17 \* CONFIDENTIAL \*  
18 \*\*\*\*\*

19 \*\*\* ROUGH DRAFT \*\*\*  
20  
21

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JOB # 022322-MFH

1                   TRANSCRIPT of the videotaped deposition  
2   of the witness, called for Oral Examination in the  
3   above-captioned matter, said deposition being taken  
4   by and before MICHAEL FRIEDMAN, a Notary Public and  
5   Certified Court Reporter of the State of New Jersey,  
6   via WEBEX, ALL PARTIES REMOTE, on February 23, 2022,  
7   commencing at approximately 7:30 in the morning.

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1           A     If I then went on to use them as  
2     part of -- as part of a reclamation of tax,  
3     then the information supplied would be  
4     correct.

5           Q     Okay. Let me ask you this very  
6     directly as ED&F's corporate representative  
7     today.

8                     Did ED&F know that the purpose for  
9     which -- the purpose to which the tax  
10    vouchers that it issued to the defendant  
11    plans would be put was a reclaim of allegedly  
12    withheld dividend tax by the -- withdrawn.  
13    Let me clean that up.

14                    As ED&F's corporate representative,  
15    can you tell me whether or not ED&F knew that  
16    the purpose to which the tax vouchers that it  
17    issued to the defendant plans would be put  
18    was the reclaim -- the reclaiming of dividend  
19    withholding tax?

20                   MR. BINDER: Objection to form.

21                   Asked and answered.

22           A     Yes, ED&F did know.

23           Q     And similarly, ED&F knew that SKAT  
24    would receive the application for a refund,  
25    would rely on the dividend withholding tax